IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 4TH OCTOBER 2007 / 12TH ASWINA 1929

WP(C).No. 29274 of 2007(I)

PETITIONER:

DR.GEORGE JACOB,PROPRIETOR,
WYNAD RESINS,PUNNAPPALA,ERIYAD, WANDOOR,
MALAPPURAM DISTRICT.

BY ADV. SRI.R.RAMADAS

RESPONDENTS:

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1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE ASSISTANT COMMISSIONER (KVAT),
SPECIAL CIRCLE,TIRUR.

4. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MANJERI,MALAPPURAM.

BY GOVT. PLEADER SRI. C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C). NO. 29274 OF 2007

Dated this the 4th day of October, 2007

J U D G M E N T

In relation to the assessment year 2004-05, Exts. P1 and P2 assessment orders are issued under the KGST and CST Act respectively. Petitioner challenged the assessment orders in Exts.P3 and P5 appeals along with Exts.P4 and P6 stay petitions. During the pendency of the appeals and stay petitions, revenue recovery proceedings have been initiated against him as per Ext.P8 and hence this writ petition.

2. I have heard the learned Government Pleader also in this matter.

3. Since the appeals and stay petitions are pending, respondents ought to have atleast decided the stay petitions before initiating revenue recovery steps. Hence, I dispose of the writ petition directing that the 2nd respondent shall consider and pass orders on Exts.P4 and P6 stay petitions, as expeditiously as possible, at any rate, within three weeks from the date of receipt of a copy of this judgment.

In the meantime, revenue recovery proceedings pursuant to Ext.P8 will stand deferred.

ANTONY DOMINIC, JUDGE

vps